

Form **401-ES** North Dakota Office of State Tax Commissioner  
**Estimated income tax— estates and trusts 2001**

### Who must pay?

A fiduciary for an estate or trust must pay estimated North Dakota income tax for 2001 if all four of the following conditions apply:

1. The fiduciary is required to pay estimated federal income tax for 2001.
2. The fiduciary's net tax liability for 2000 was \$200 or greater. *If no return was required to be filed for 2000, the net tax liability is zero for this purpose, and no estimated tax payments are required.*
3. The fiduciary expects to owe (after subtracting any North Dakota income tax withholding) \$200 or more for 2001.
4. The fiduciary expects North Dakota income tax withholding for 2001 to be less than the smaller of: (a) 90% of the 2001 net tax liability; or, (b) 100% of the 2000 net tax liability. *If the estate or trust was not in existence for all of 2000, part (b) of condition 4 does not apply and condition 4(a) must be used.*

### How to determine the estimated tax

Complete the worksheet on page 2 of this form. For purposes of line 1 of the worksheet, see the instructions to line 1, Schedule 1, 2000 Form 38 for what is included in the calculation of the federal income tax liability. The 2001 Federal Form 1041-ES may be helpful in making an estimate of the federal income tax liability.

**Schedule 2 (Long Method) users.** The worksheet on page 2 of this form is set up only for Schedule 1 (Short Method) users. For Schedule 2 (Long Method) purposes, use Schedule 2 of the 2000 Form 38 to make an estimate of the tax. Enter the tax on line 7 and complete lines 8 through 15 of the worksheet on page 2 of this form.

### How much to pay and when

In general, one-fourth (25%) of the total estimated tax required to be paid for the year must be paid by the following dates:

- 1st installment April 15, 2001
- 2nd installment June 15, 2001
- 3rd installment September 15, 2001
- 4th installment January 15, 2002

Fiscal year filers must make their installment payments by the 15th day of the 4th, 6th, and 9th months of the current fiscal year and the 1st month of the following fiscal year. If any installment due date falls on a Saturday, Sunday or legal holiday, the installment is due on the next business day.

**Part-year requirement.** If a nonresident estate or trust does not receive income from North Dakota sources until after April 15, 2001, the fiduciary must pay the required estimated tax in equal installments over the number of installments remaining following the receipt of income from North Dakota sources.

### How and where to pay

Complete the appropriate estimated tax payment voucher and submit it along with a check or money order made payable to: **State Tax Commissioner.** Please write the federal employer identification number (or social security number, if applicable) and "Form 401-ES" on the check or money order. Mail the payment and voucher to: Office of State Tax Commissioner, State Capitol, 600 E. Blvd. Ave., Bismarck, ND 58505-0599.

### Interest on underpayment or late payment

Interest may be charged if not enough estimated tax is paid or the payment is not made on time or in the required amount. This may apply even if there is a refund on the return for the year. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the due date (without extension) of Form 38.

### Need help?

If you have questions or need forms, call (701) 328-3450 or (toll free within North Dakota) 1-800-638-2901. The speech or hearing impaired may call us through Relay North Dakota at 1-800-366-6888 (*ask for 1-800-638-2901*). Or write to: Office of State Tax Commissioner, State Capitol, 600 E. Blvd., Bismarck, ND 58505-0599.

Form **401-ES** North Dakota Office of State Tax Commissioner  
**Estimated tax payment voucher for estate or trust 2001**

**For 2001 CALENDAR YEAR** (Fiscal year filers—see instructions)

<b>Print or type</b>	Name of estate or trust	Federal employer identification number (or social security number)*	
	Name and title of fiduciary		
	Mailing address of fiduciary		
	City, state, and Zip code	<b>1st Installment</b> Due <b>April 15, 2001</b>	
		Amount of payment .....	\$
		<b>401-ES</b>	For Tax Department use only
<ul style="list-style-type: none"> <li>• Make check or money order payable to "State Tax Commissioner"</li> <li>• Write FEIN or SSN and "401-ES" on check or money order</li> <li>• Mail to: Office of State Tax Commissioner State Capitol 600 East Boulevard Avenue Bismarck, ND 58505-0599</li> </ul>			



**Estimated income tax worksheet—estate or trust**

1. Federal income tax liability for tax year 2001—See <b>How to determine the estimated tax</b> on the front page of Form 401-ES .....		1		
2. Estimated federal income less distribution deduction .....		2		
3. Allowable adjustments on Schedule 1, Form 38—See the instructions to Schedule 1 of the 2000 Form 38 for allowable adjustments .....		3		
4. North Dakota adjusted gross income ( <i>Subtract line 3 from line 2</i> ) .....		4		
5. North Dakota adjusted gross income ratio ( <i>Divide line 4 by line 2. Round to nearest two decimal places. If line 4 equals line 2, enter 1.00</i> ) .....	— . — —	5		
6. Adjusted federal income tax liability ( <i>Multiply line 1 by line 5</i> ) .....		6		
7. North Dakota income tax: Multiply line 6 by 14% (.14) .....		7		
8. Credits—See the instructions to lines 10 through 20, page 1, 2000 Form 38 for allowable credits .....		8		
9. Net tax liability ( <i>Subtract line 8 from line 7</i> ) .....		9		
10. North Dakota income tax withheld (or expected to be withheld) during tax year 2001 .....		10		
11. Estimated tax due ( <i>Subtract line 10 from line 9</i> ) <b>If the amount on this line is less than \$200, stop here; there is no estimated tax requirement</b> .....		11		
12. Multiply line 9 by 90% (.90) .....		12		
13. Enter net tax liability from 2000 return. If no return was required for 2000, enter -0-. <b>If the amount on this line is less than \$200, stop here; there is no estimated tax requirement</b> .....		13		
14. Net tax liability threshold ( <i>Enter smaller of line 12 or line 13; however, if the estate or trust was not in existence for all of 2000, enter the amount from line 12.</i> ). <b>If line 10 is equal to or greater than the amount on this line, stop here; there is no estimated tax requirement</b> .....		14		
15. Minimum payment ( <i>Subtract line 10 from line 14</i> ). Divide the amount on this line by four to determine the amount due by each installment due date. See <b>How much to pay and when</b> on the front page of Form 401-ES for the due dates and for exceptions to paying in four equal installments .....		15		

**Payment record**

Payment no.	Date paid	Amount paid	Total paid
1			
2			
3			
4			

\*In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of a federal employer identification number (FEIN) or an individual's social security number on this form is mandatory and is required under Subsections 1 and 7 of North Dakota Century Code § 57-38-31. An FEIN or social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes, recordkeeping, and for cross-checking a taxpayer's files with the Internal Revenue Service.



Form North Dakota Office of State Tax Commissioner  
**401-ES Estimated tax payment voucher** for estate or trust **2001**

For 2001 CALENDAR YEAR (Fiscal year filers—see instructions)

Print or type	Name of estate or trust	Federal employer identification number (or social security number)*	
	Name and title of fiduciary	2nd Installment Due June 15, 2001	
	Mailing address of fiduciary		
	City, state, and Zip code	Amount of payment ..... ➤	\$
<ul style="list-style-type: none"><li>• Make check or money order payable to "State Tax Commissioner"</li><li>• Write FEIN or SSN and "401-ES" on check or money order</li><li>• Mail to: Office of State Tax Commissioner State Capitol 600 East Boulevard Avenue Bismarck, ND 58505-0599</li></ul>		401-ES	For Tax Department use only

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**401-ES Estimated tax payment voucher** for estate or trust **2001**

For 2001 CALENDAR YEAR (Fiscal year filers—see instructions)

Print or type	Name of estate or trust	Federal employer identification number (or social security number)*	
	Name and title of fiduciary	3rd Installment Due September 15, 2001	
	Mailing address of fiduciary		
	City, state, and Zip code	Amount of payment ..... ➤	\$
<ul style="list-style-type: none"><li>• Make check or money order payable to "State Tax Commissioner"</li><li>• Write FEIN or SSN and "401-ES" on check or money order</li><li>• Mail to: Office of State Tax Commissioner State Capitol 600 East Boulevard Avenue Bismarck, ND 58505-0599</li></ul>		401-ES	For Tax Department use only

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**401-ES Estimated tax payment voucher** for estate or trust **2001**

For 2001 CALENDAR YEAR (Fiscal year filers—see instructions)

Print or type	Name of estate or trust	Federal employer identification number (or social security number)*	
	Name and title of fiduciary	4th Installment Due January 15, 2002	
	Mailing address of fiduciary		
	City, state, and Zip code	Amount of payment ..... ➤	\$
<ul style="list-style-type: none"><li>• Make check or money order payable to "State Tax Commissioner"</li><li>• Write FEIN or SSN and "401-ES" on check or money order</li><li>• Mail to: Office of State Tax Commissioner State Capitol 600 East Boulevard Avenue Bismarck, ND 58505-0599</li></ul>		401-ES	For Tax Department use only



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